

BYLAWS
OF
OREGON SOCIETY OF ENROLLED AGENTS, INC.

ARTICLE I

NAME

The name of this corporation is the Oregon Society of Enrolled Agents, Inc.

PRINCIPAL ADDRESS

A principal address shall be selected by the Board of Directors as the official address of the society and mail shall be disbursed from that location.

ARTICLE II

PURPOSE

The purposes of this society include:

- a) aiding in the continuing education of Enrolled Agents.
- b) promoting and protecting the interest of Enrolled Agents.
- c) keeping Enrolled Agents informed of new laws that affect the public and Enrolled Agents
- d) representing Enrolled agents before all state governmental agencies.
- e) increasing the availability of expert tax counsel to the general public.

RESTRICTIONS

All policies and activities and definitions of this society shall be consistent with:

- a) applicable legal requirements
- b) applicable tax exemption requirements; and,
- c) applicable NAEA bylaw provisions.

ARTICLE III

MEMBERSHIP

There shall be six (6) classes of membership. The property, interest and privileges of each member shall be equal, although only "active" members shall be designated as "members", and all others shall be designated as "associates". However, voting rights and rights to hold elective office shall be limited as indicated below.

ACTIVE: An active member shall be a member or member emeritus in good standing of the National Association of Enrolled Agents, who fulfills all membership obligations.

PROVISIONAL ASSOCIATE: The Society shall recognize a "Provisional Associate" status. A Provisional Associate shall be a person who has successfully completed the enrollment examination and applied for a Treasury Card. This status shall be granted for no more than twelve (12) months from the notice of passing, and shall convey all of the benefits of membership except the authority to vote and/or to hold elective office.

PROFESSIONAL ASSOCIATE: The Society shall recognize a "Professional Associate" status. This Professional Associate status shall be limited to individuals who work or reside in or maintain their principal place of business in the State of Oregon, are regulated under Circular 230, who are not otherwise eligible for membership. Professional Associate shall enjoy all the benefits of membership except they shall not vote on any issue and shall not hold elective office.

ENROLLED ASSOCIATE: The Society shall recognize an "Enrolled Associate" status. The Enrolled Associate status shall be limited to individuals who are members of the National organization and of their own state organization, who neither reside nor have a business in Oregon. This status shall convey all benefits of membership except they shall not vote on any issue and shall not hold elective office.

UNENROLLED ASSOCIATE: The Society shall recognize an "Unenrolled Associate" status. The Unenrolled Associate status shall be limited to individuals who work in the field of tax practice, reside or work in the state of Oregon. Unenrolled Associates all enjoy all the benefits of membership except they shall not vote on any issue, make any representation that they are enrolled, and shall not hold elective office.

RECIPROCAL ASSOCIATE: The Society shall recognize a "Reciprocal Associate" status. The Reciprocal Associate status shall be limited to individuals who work in the field of tax practice and qualify as Active Members or Provisional Associates of the Washington State Society of the National Association of Enrolled Agents. This status shall convey all benefits of membership except they shall not vote on any issue and shall not hold elective office in the Oregon state society.

ARTICLE IV

MEMBERSHIP DUES AND ASSESSMENTS

The Board of Directors shall set the amount of the annual dues for membership. Further, the Board of Directors shall furnish to the membership, the amount of dues through the Society's professional newsletter. This information must be in the hands of the general membership at least ninety (90) days before the Society's fiscal year end.

Membership dues are due and payable July 1 of each year. New members shall pay one full year upon joining and receive twelve (12) months of membership from the time of joining, and shall be billed at the expiration of the twelve months on a pro rata basis to the following June 30. Associate dues shall be collected by the state society directly if not already collected by the national association on behalf of the state society. Associate dues shall be waived for Reciprocal Associates and for all Enrolled Associates living within 150 miles of a border shared with the state of Oregon.

The Board of Directors may levy such additional assessments as are necessary to carry out the activities of the Society, upon ratification of two-thirds (2/3) majority of the Board members voting.

All rights and privileges of membership shall automatically be suspended for nonpayment of dues or assessments thirty (30) days after the due date. Membership shall automatically terminate when a member is delinquent in payment of dues seventy-five (75) days or more after the due date of that member's dues or assessments.

ARTICLE V

SUSPENSION OR EXPULSION OF MEMBERS

A member renders himself liable to suspension or expulsion if:

- a) A member violates any of the Society's Bylaws, Code of Ethics, Rules of Professional Conduct of the National Association of Enrolled Agents, or Circular 230.
- b) The member refuses or neglects to comply with any decision of the Board of Directors.

- c) A member is held by the Board of Directors to have been guilty of an act discreditable to the profession.
- d) A member is convicted by a State or Federal Court of a felony or is judged by one of these courts to be insane or incompetent. If a member is suspended by the Oregon Board of Tax Service Examiners, they are subject to review by the Ethics and Professional Conduct Committee of the Oregon Society of Enrolled Agents. Within thirty (30) days of a suspension from this organization, the secretary will send a written letter to the National organization.

Any member whose enrollment to practice before the Internal Revenue Service is temporarily suspended for any reason by the issuing authority shall be automatically suspended from membership during the period of suspension to practice before the Internal Revenue Service. Any member whose enrollment to practice before the Internal Revenue Service is permanently terminated by the issuing authority shall automatically have his/her membership in the Society permanently withdrawn.

There will be no refund of dues, partial or full, if a member is suspended or expelled.

ARTICLE VI

BOARD OF DIRECTORS POWERS AND DUTIES

Subject to the limitations contained in the Articles of Incorporation and these Bylaws, the Directors shall exercise the powers of the Society, control its property and conduct its affairs, except as otherwise provided by law.

SPECIFIC POWERS: Without prejudice to these general powers, and subject to the same limitations, the directors shall have the powers to:

- a) Perform any and all duties imposed on them collectively or individually by law and by the Articles of Incorporation of the Society in these Bylaws.
- b) Appoint, remove, employ, discharge and except as otherwise noted, prescribe the duties and fix the compensations, if any, of all agents and employees of the Society.
- c) Supervise all officers, agents and employees of the Society to assure that their duties are properly performed.

Within ninety (90) days after the ending of the fiscal year, the Board of Directors shall be responsible for the audit of the books and records of the Society. The audit report will be made a permanent record of the Society's Board of Directors' minutes and the minutes of the general membership.

The Directors shall register their addresses with the Secretary of the Society. Notices of meetings mailed to them at such addresses shall be valid notices.

ARTICLE VII

OFFICERS AND DIRECTORS

SECTION 1 QUALIFICATIONS

Only active members in good standing of this Society may hold office.

SECTION 2 NUMBER OF DIRECTORS

The authorized number of directors shall be twelve (12). The board shall consist of four (4) officers, seven (7) directors and the immediate past president. The elected officers, who may come from any area of the State, shall be: President, Vice-President, Secretary, and Treasurer. There shall be seven (7) directors; two (2) from the Northern area of the state, one (1) from the Central area West, one (1) from the Central area East, two (2) from the Southern area of the state, one (1) at large.

One person may not hold two or more offices at one time.

SECTION 3 TERM OF OFFICE

Officers shall serve for one (1) year and directors shall serve for two (2) years from July 1 to June 30. Three directors shall be elected each year. Partial terms of office served by an individual as a result of appointment or election to complete a vacant term shall be considered as an addition to any regularly elected term of office for that individual.

No elected officer or director of this Society, except Treasurer, shall serve more than two (2) consecutive terms in the same office. Treasurer may serve up to four (4) consecutive terms to provide continuity of fiscal responsibility. This does not prohibit election to the same office in a later year.

The terms of three (3) directors, one (1) from the Northern area, one (1) from the Central area, and the one (1) from the Southern area will begin and end in even numbered years; the terms of the other four (4) directors, one (1) from the Northern area, one (1) from the Central area, and one (1) from the Southern area, and the Director-at-large will begin and end in odd numbered years.

SECTION 4 REMOVAL OF OFFICERS

An officer or a director may be removed from office for an unexcused absence at two (2) regularly scheduled meetings of the Board.

SECTION 5 VACANCIES

If because of disability, resignation or other cause an office or directorship becomes vacant, the Board of Directors shall appoint a member to fill the vacancy until the next convention at which time the membership shall elect a Director to serve the remaining term.

ARTICLE VIII

SELECTION OF OFFICERS AND DIRECTORS

SECTION 1 NOMINATING COMMITTEE

A nominating committee of three (3) members, one (1) of whom shall be the Immediate Past President, shall be appointed by the President by two (2) months prior to the annual meeting of each year. The nominating committee shall select one (1) nominee for each of the following offices: President, Vice-President, Secretary, and Treasurer; and shall present its selection to the membership at the annual meeting. In addition to the officers referred to above, the committee shall select one (1) nominee for each position of Directors that is chosen in that year.

SECTION 2 FLOOR NOMINATIONS

Additional nominations may be made from the floor by any member at the time designated.

SECTION 3 ELECTIONS

All officers and members of the Board of Directors shall be elected by a majority vote of the members in good standing present and voting at the annual meeting.

ARTICLE IX

DUTIES OF THE OFFICERS

SECTION 1 PRESIDENT

The President shall be the Chief Executive Officer of the Society and shall preside at all meetings of the general membership and the Board of Directors and shall exercise general supervision over the affairs of the Society. The President shall appoint members to any and all committees deemed necessary and advisable to promote the welfare of the Society including but not limited to the Nominating Committee, the Audit Committee, the Ethics and Professional Conduct Committee and the following standing committees:

- a) Bylaws Committee
- b) Communications Committee
- c) Convention Committee
- d) Education Committee
- e) Finance and Budget Committee
- f) Government Relations Committee
- g) Membership Committee
- h) Public Information Committee
- i) Strategic Planning Committee

The President shall delegate responsibility for the functioning of the standing committees to the Vice-President and shall be an ex-officio member of all committees except the Nominating Committee.

SECTION 2 VICE-PRESIDENT

In the absence or disability of the President, the Vice-President shall perform the duties of the President and shall have such other powers and perform such other duties at the President or the Bylaws prescribe.

SECTION 3 SECRETARY

The Secretary shall keep the minutes of all membership meetings and Board meetings, shall maintain proper books and records of the Society, shall have custody of the seal of the Society, shall maintain or cause to be maintained the membership rolls of the Society, and shall have such other powers and perform such other duties as the Board or Bylaws may prescribe.

SECTION 4 TREASURER

The Treasurer shall have charge and custody of and be responsible for all funds and securities of the Society and deposit all such funds in banks, trust companies, or other depositories, receive and give receipts for monies due and payable to the Society, disburse or cause to be disbursed the funds of the Society, keep and maintain adequate and correct amounts of the Society's properties and business transactions, and shall render a report and account to the Board of the financial status of the Society. Such report to be included in the annual report to the members.

ARTICLE X

FISCAL YEAR

The fiscal year of the Society shall be from July 1 through June 30, or any such other period which corresponds with the fiscal year of the National Society of Enrolled Agents, should that fiscal year be changed. Change of the fiscal year of the Oregon Society of Enrolled Agents to comply shall require ratification by the Board of Directors and notification of the membership through the society's professional newsletter.

ARTICLE XI

MEETINGS

SECTION I ANNUAL MEETING

The annual meeting of the general membership shall be held once a year at a time and place to be selected by the Board of Directors. Notification of the date of the meeting must be in the hands of the general membership at least ninety (90) days before the Society's annual meeting. Such notification shall be in writing and shall include:

- a.) an agenda for the business meeting,
- b.) the report of the nominating committee, including a list of nominees, and
- c.) the text of any proposed bylaw change with the analysis of the Bylaws Committee, including minority reports, if any.

SECTION 2 OTHER MEETINGS

Regular meetings of the Board of Directors shall be held no fewer than four (4) times per year. The Secretary shall be sure all Board members are notified of the time and place of all regular meetings of the Board. Other meetings may be called at the request of the President or of three (3) Board members.

Action may be taken without a meeting provided a written record of the action, signed and approved by three-fourths (3/4) of the directors, is entered into the minutes of the next Board meeting.

A special meeting of the membership may be called for any lawful purpose by the Board of Directors or a petition signed by 5% of the members, such percentage being determined as of the date the signed petition is received at the official address of the society. Notification of the date of the meeting must be in the hands of the membership at least thirty (30) days prior to such meeting. Issues subject to vote at a special meeting shall be limited to those identified in the notice of meeting.

SECTION 3 QUORUM

A majority of the authorized number of Directors shall constitute a quorum for the Board of Directors for the transaction of business, except to adjourn.

A majority of members present at the beginning of any meeting of the general membership shall constitute a quorum for the transaction of business, except to adjourn.

SECTION 4 LOCAL CHAPTERS

A Local Chapter is a group formed within a geographical area in the State of Oregon. They shall be governed by the Bylaws of the State Society. Members or Associates of a local chapter must be Members or Associates of the State Society. Reciprocal or Enrolled Associates who are members of states geographically bordering the state of Oregon and living within 150 miles of that border may enjoy all of the benefits of membership in local chapters and vote and hold elective office in the local chapter.

SECTION 5 AFFILIATES

An "affiliate" means an organization chartered directly by the Oregon Society of Enrolled Agents, Board of Directors which is:

- a.) A "Local Chapter" which is an unincorporated chapter comprised of members residing in a geographical area within the State of Oregon.

The authority to Charter a Local Chapter resides with the Board of Directors. A letter requesting official formation shall be addressed to the Membership Committee and be signed by six (6) members of the prospective New Chapter. The acceptance of the chapter shall be signified by the Secretary and President's signatures on the letter. A temporary status can be issued prior to the submission of Chapter Bylaws but is only in force for a six (6) month period. If this date passes without Bylaw approval, then the Chapter must resubmit its letter.

Local Chapters may establish and collect dues and application fees. The Bylaws of each Chapter shall be in conformity with the Bylaws of the Society and shall be reviewed by the Society Bylaws Committee prior to the issuance of a permanent charter. Proposed changes to a Chapter's Bylaws shall be reviewed by the Society Bylaw Committee prior to adoption to determine conformity with the State Society. The Charter of a Local Chapter may be withdrawn by the Board of Directors. Such withdrawal shall be preceded by a thorough investigation by the Ethics and Professional Conduct Committee. A Chapter has the right to appeal to the Board of Directors. A Chapter may voluntarily surrender its Charter by submitting a notice to the Board accompanied by the Letter of Authorization.

Each Chapter is solely liable for its debt and obligations. Each Chapter shall submit an annual accounting to the Society treasurer within forty-five (45) days of the end of the fiscal year and shall submit information for calendar year reports within fifteen (15) days of the end of the calendar year. All publications and letterhead shall represent Chapters as an affiliated member of the Society and NAEA.

ARTICLE XII

INDEMNIFICATION AND INSURANCE COMPENSATION AND RECORDS

SECTION 1 INDEMNIFICATION

To the fullest extent permitted by law, the Society shall indemnify and hold harmless all past, present and future directors and officers as identified and defined in these Bylaws, and in its discretion and in accordance with law, may indemnify and hold harmless any agent or employee of this Society of and from all liabilities, expenses and counsel fees reasonably incurred in connection with all claims, demand, causes of action, and other legal proceedings to which they may be subjected by reason of any alleged or actual action or inaction in the performance of the duties of such director, officer, employee or agent on behalf of the society.

SECTION 2 INSURANCE

The Society shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of all its agents, including officers, directors and employees, against any liability asserted against or incurred by the agent in such capacity arising out of the agent's status as such.

SECTION 3 COMPENSATION

No person who holds office in the Society or its affiliates shall be employed by the Society except as an educational instructor. Members who serve in volunteer or elective positions for the Society shall do so

without remuneration; however, the Board of Directors may allow reimbursement for actual and necessary expenses incurred for Society business.

Members, including officers of the Society, who teach at Society seminars and prepare teaching materials for use at seminars, or which are sold by the Society to members, associates, and nonmembers, may be paid fair market value for their services, as authorized by the education committee, convention committee or Board of Directors.

SECTION 4 RECORDS

All official correspondence, papers, and records in the possession of members when serving as officers, directors, committee chairs or members of committees are the property of the Society and shall be turned over to the Society upon the incumbents' completion of tenure in office.

ARTICLE XIII

DISSOLUTION

Upon the winding up or dissolution of this Society, and after paying or adequately providing for payment of all debts and obligations of the Society, the remaining assets shall be distributed to a non-profit fund, foundation or Society that maintains a non-profit, tax exempt status, to be used for substantially the same uses and purposes as this Society.

ARTICLE XIV

DEFINITIONS

Parliamentary Authority: Robert's Rules of Order shall prevail in all situations not specified in the Articles of Incorporation or these Bylaws.

ARTICLE XV

AMENDMENTS

Amendments to these Bylaws may be proposed at any time by a request in writing to the Board of Directors. They may be referred to the Bylaws Committee who will report back to the Board. The proposed amendment shall be published in the Society's broadcast and voted on at the next scheduled membership meeting. A majority of members present and voting shall adopt the amendment presented.

Alternately, amendments may be presented without prior circulation to the membership at the annual business meeting of the Society. In this event, it will require a two-thirds (2/3) vote of the membership present and voting to adopt the amendment.